UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11 Case No.

LEHMAN BROTHERS HOLDINGS INC., et al., : 08-13555 (SCC)

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Debtors. : (Jointly Administered)

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FINAL DECREE CLOSING CERTAIN OF THE DEBTORS' CHAPTER 11 CASES PURSUANT TO SECTION 350(a) OF THE BANKRUPTCY CODE AND BANKRUPTCY RULE 3022

Upon the motion, dated January 10, 2019 (the "Motion"), of Lehman Brothers Holdings Inc., as Plan Administrator (the "Plan Administrator"), pursuant to section 350(a) of the Bankruptcy Code, Bankruptcy Rule 3022, and Local Rule 3022-1 for entry of a final decree closing the chapter 11 cases of the Closing Debtors listed on Exhibit 1 hereto, all as more fully described in the Motion; and the Court having jurisdiction to consider the Motion and the relief requested therein in accordance with 28 U.S.C. §§ 157 and 1334 and Amended Standing Order of Reference M-431, dated January 31, 2012 (Preska, C.J.); and consideration of the Motion and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Motion having been provided and it appearing that no other or further notice need be provided; and no objections having been filed; and the Court having found and determined that the relief sought in the Motion is in the best interests of the Debtors, their estates, their creditors, and all parties in interest, and that the legal and factual bases set forth in the Motion

¹ Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Motion.

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establish just cause for the relief granted herein; and after due deliberation and sufficient cause

appearing therefor, it is

ORDERED that the relief requested in the Motion is granted; and it is further

ORDERED that, pursuant to section 350(a) of the Bankruptcy Code, Bankruptcy

Rule 3022 and Local Rule 3022-1, the cases listed on Exhibit 1 hereto are hereby closed

effective as of the date hereof; provided, however, that the Court shall retain such jurisdiction as

is provided in Article 14 of the Plan (Retention of Jurisdiction), and the entry of this Final

Decree is without prejudice to the rights of the Closing Debtors or any party in interest to seek to

reopen the Closing Debtors' chapter 11 cases for cause shown; and it is further

ORDERED that the Closing Debtors are authorized to make a final distribution

upon entry of this order and the Plan Administrator shall not be required recognize any claim

transfer occurring after January 10, 2019; and it is further

ORDERED that the Plan Administrator is not required to publish notice of the

final distributions for the Closing Debtors; and it is further

ORDERED that all U.S. Trustee fees due and owing for the Closing Debtors shall

be paid following entry of this Final Decree; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all

matters arising from or related to the implementation or interpretation of this Final Decree.

Dated: February 11, 2019

New York, New York

/S/ Shelley C. Chapman

UNITED STATES BANKRUPTCY JUDGE

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EXHIBIT 1 CLOSING DEBTORS

| Entity | Case Number |
|---|-------------|
| Lehman Brothers Commercial Corporation | 08-13885 |
| Lehman Brothers Commodity Services Inc. | 08-13901 |
| Structured Asset Securities Corporation | 09-10558 |